



Office of Missouri State Auditor
Nicole Galloway, CPA

**Monthly Report on Municipal Court
and Revenue Filings
June 2016**

Monthly Report on Municipal Court and Revenue Filings

June 2016

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NICOLE GALLOWAY, CPA

Missouri State Auditor

Honorable Jeremiah W. (Jay) Nixon, Governor
and
Members of the General Assembly
Jefferson City, Missouri

The primary objective of this compilation is to report the filing status for the cities, towns, and villages with a December 31, 2015, fiscal year end, that were required to file a financial report by June 30, 2016, under Section 105.145, RSMo, and 15 CSR 40-3.030, and, when applicable, a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.180. This report also contains the filing status for the counties required to file a municipal court certification under Section 479.360, RSMo, and 15 CSR 40-3.030. The filing status for these 505 counties, cities, towns, and villages are presented in summary on page 3 and by individual entity in Appendix A. This compilation is limited to presenting information submitted to our office. We have not audited the reports submitted and, accordingly, do not express an opinion or any other form of assurance on them.

Section 479.362, RSMo, provides that the State Auditor's Office (SAO) notify the Department of Revenue whether counties, cities, towns, and villages have timely filed under Sections 479.359 and 479.360, RSMo. On March 28, 2016, the Circuit Court of Cole County issued a judgment enjoining the SAO from enforcing the addendum provision of Section 479.359.3, RSMo. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal, and will not be transmitting any information related to the addendum under Section 479.359, RSMo, to the Department of Revenue.

This report also includes the updated filing status for cities, towns, and villages that filed at least one of the items (financial report, addendum, or certification) in June 2016, after their filing deadline. The filing status for these 10 cities and a village is presented in summary on page 3 and by individual entity in Appendix B, Appendix C, and Appendix D.

Nicole R. Galloway, CPA
State Auditor

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Monthly Report on Municipal Court and Revenue Filings

June 2016

Executive Summary

Executive Summary

Section 105.145, RSMo, requires the governing body of each political subdivision in the state to prepare and remit to the state auditor an annual report of financial transactions. 15 CSR 40-3.030 requires the financial report to be remitted to the state auditor within 6 months of the end of the political subdivision's fiscal year. However, reports due between August 28, 2015, and November 30, 2015, were allowed to be filed on or before December 31, 2015. The State Auditor's Office (SAO) posts individual annual financial reports to its website. A searchable link is available at <http://auditor.mo.gov>.

Section 479.359.1, RSMo, effective August 28, 2015, requires every county, city, town, and village to annually calculate the percentage of its annual general operating revenue received from fines, bond forfeitures, and court costs for minor traffic violations.

Section 479.359.3 provides that all municipalities file an addendum to the annual financial report containing (1) annual general operating revenue; (2) total revenues from fines, bond forfeitures, and court costs for minor traffic violations; and (3) the percent of annual general operating revenues from fines, bond forfeitures, and court costs for minor traffic violations. On March 28, 2016, the Circuit Court of Cole County issued a judgment enjoining the SAO from enforcing the provisions of Section 479.359.3, RSMo. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal, but has identified entities filing addendums.

Section 479.360, RSMo, effective August 28, 2015, requires every county, city, town, and village that operates a municipal court to file with its annual financial report a certification of substantial compliance with 9 municipal court procedures. This certification must be signed by the municipal court judge. 15 CSR 40-3.180 provides the procedure to file the municipal court certification. Any county, city, town, or village that does not have a municipal court judge is not required to file a certification.

This report includes the filing status for the 505 counties, cities, towns, and villages with a fiscal year end of December 31, 2015, whose financial reports or certifications were due by June 30, 2016. Of the 505 entities, 209 filed an annual financial report and 142 filed an addendum. A municipal court certification was filed by 112 entities, and 52 entities with a municipal court judge did not file a certification.

This report also includes the filing status for 10 cities and 1 village that filed at least one of the items (financial report, addendum, or certification) in June 2016, after their filing deadline. Of these entities, 3 filed an annual financial report, 2 filed an addendum, and 7 filed a municipal court certification.

Appendix A

Status of Counties, Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2016

Fiscal Year Ended December 31, 2015

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Adair County	n/a	—	n/a
Andrew County	n/a	—	n/a
Arrow Point Village, Inc.	Yes	—	n/a
Atchison County	n/a	Yes	n/a
Audrain County	n/a	—	n/a
Barry County	n/a	—	n/a
Barton County	n/a	—	n/a
Bates County	n/a	—	n/a
Benton County	n/a	—	n/a
Bollinger County	n/a	—	n/a
Boone County	n/a	—	n/a
Buchanan County	n/a	Yes	n/a
Butler County	n/a	Yes	n/a
Caldwell County	n/a	—	n/a
Callaway County	n/a	—	n/a
Camden County	n/a	—	n/a
Cape Girardeau County	n/a	—	n/a
Carroll County	n/a	—	n/a
Carter County	n/a	—	n/a
Cass County	n/a	Yes	Yes
Cedar County	n/a	—	n/a
Chariton County	n/a	—	n/a
Christian County	n/a	—	n/a
City of Amoret	No	—	n/a
City of Annapolis	No	—	n/a
City of Anniston	Yes	—	n/a
City of Armstrong	No	—	No
City of Aurora	Yes	Yes	Yes
City of Auxvasse	No	—	Yes
City of Ballwin	Yes	—	Yes
City of Baring	Yes	—	n/a
City of Barnett	Yes	—	n/a
City of Bates City	No	—	Yes
City of Bel Nor	No	Yes	Yes
City of Bellflower	Yes	—	Yes
City of Bertrand	Yes	Yes	Yes
City of Billings	Yes	—	No
City of Birch Tree	No	—	n/a
City of Blackburn	Yes	—	No
City of Blainstown	No	—	n/a

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Status of Counties, Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2016

Fiscal Year Ended December 31, 2015

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
City of Bloomsdale	No	—	n/a
City of Bolckow	No	—	n/a
City of Bolivar	Yes	Yes	Yes
City of Bosworth	No	—	n/a
City of Brandsville	Yes	—	n/a
City of Branson	Yes	—	Yes
City of Brashear	No	—	n/a
City of Breckenridge Hills	Yes	Yes	Yes
City of Brentwood	Yes	Yes	Yes
City of Bridgeton	Yes	—	No
City of Bronaugh	Yes	Yes	n/a
City of Browning	No	—	n/a
City of Bucklin	No	—	n/a
City of Butterfield	No	—	No
City of Cainsville	Yes	—	n/a
City of Camden	Yes	Yes	Yes
City of Camden Point	No	—	No
City of Canalou	Yes	—	No
City of Cardwell	No	—	No
City of Carytown	Yes	—	n/a
City of Cassville	Yes	—	No
City of Center	Yes	—	n/a
City of Centerview	Yes	Yes	n/a
City of Centerville	Yes	—	n/a
City of Chesterfield	Yes	Yes	Yes
City of Chilhowee	No	—	n/a
City of Clearmont	Yes	—	n/a
City of Cole Camp	No	—	n/a
City of Conception Junction	No	—	n/a
City of Cottleville	Yes	Yes	Yes
City of Crestwood	Yes	Yes	Yes
City of Crystal Lake Park	Yes	—	n/a
City of Crystal Lakes	No	—	Yes
City of Curryville	Yes	Yes	Yes
City of Dardenne Prairie	Yes	Yes	Yes
City of Dearborn	No	—	No
City of Deepwater	Yes	—	n/a
City of Dellwood	Yes	Yes	Yes
City of Des Peres	Yes	Yes	Yes
City of Downing	No	—	n/a

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Status of Counties, Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2016

Fiscal Year Ended December 31, 2015

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
City of Drexel	Yes	Yes	n/a
City of Duenweg	No	Yes	Yes
City of East Lynne	Yes	Yes	n/a
City of Easton	No	—	No
City of Edgar Springs	No	Yes	n/a
City of Edgerton	Yes	Yes	Yes
City of Edina	No	—	n/a
City of Eldon	No	—	No
City of Ellisville	Yes	Yes	Yes
City of Elmer	Yes	—	n/a
City of Elsberry	No	—	Yes
City of Eminence	Yes	—	n/a
City of Emma	No	—	n/a
City of Excelsior Estates	No	—	n/a
City of Fair Play	No	—	Yes
City of Fairfax	No	Yes	Yes
City of Fairview	Yes	—	No
City of Fenton	Yes	Yes	Yes
City of Fleming	Yes	Yes	Yes
City of Flint Hill	Yes	Yes	n/a
City of Flordell Hills	No	Yes	Yes
City of Foley	No	—	No
City of Forest City	No	—	n/a
City of Foristell	Yes	Yes	Yes
City of Fremont Hills	No	—	n/a
City of Fulton	Yes	Yes	Yes
City of Galena	No	Yes	No
City of Gallatin	No	—	Yes
City of Gerald	Yes	—	No
City of Gilliam	No	—	n/a
City of Gilman City	No	—	n/a
City of Goodman	Yes	Yes	Yes
City of Graham	Yes	—	n/a
City of Grain Valley	Yes	—	No
City of Grandin	No	—	n/a
City of Grant City	No	Yes	n/a
City of Green Castle	No	—	n/a
City of Green Park	Yes	Yes	n/a
City of Greentop	No	—	n/a
City of Greenville	No	—	n/a

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Fiscal Year Ended December 31, 2015

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
City of Hale	Yes	—	n/a
City of Halltown	No	—	n/a
City of Harrisonville	Yes	Yes	Yes
City of Hawk Point	No	—	n/a
City of Henrietta	Yes	Yes	Yes
City of High Hill	No	Yes	Yes
City of Holts Summit	No	Yes	Yes
City of Homestead Village	No	—	Yes
City of Homestown	No	—	n/a
City of Hopkins	Yes	—	n/a
City of Houston	Yes	Yes	Yes
City of Houstonia	No	—	n/a
City of Humansville	Yes	—	Yes
City of Hume	Yes	—	n/a
City of Huntleigh	No	—	n/a
City of Iron Mountain Lake	Yes	—	Yes
City of Jackson	Yes	Yes	Yes
City of Jamestown	Yes	Yes	Yes
City of Jasper	No	—	n/a
City of Kidder	No	—	n/a
City of Kimberling City	No	—	No
City of Kimmswick	No	—	No
City of Kingston	No	—	n/a
City of Kingsville	Yes	—	n/a
City of Kirksville	Yes	Yes	Yes
City of Knob Noster	No	Yes	No
City of Laclede	No	—	n/a
City of Ladue	Yes	Yes	Yes
City of Lake Lotawana	No	—	No
City of Lake Ozark	Yes	—	No
City of Lake Waukomis	No	Yes	Yes
City of Lake Winnebago	Yes	Yes	Yes
City of Lakeshire	Yes	Yes	Yes
City of Lakeside	No	—	n/a
City of Lanagan	No	—	No
City of Lancaster	No	—	n/a
City of Laredo	Yes	Yes	n/a
City of Laurie	Yes	Yes	Yes
City of Leeton	No	—	n/a
City of Levasy	Yes	—	n/a

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Status of Counties, Cities, Towns, and Villages Required to File Annual Financial Reports
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Fiscal Year Ended December 31, 2015

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
City of Liberal	Yes	—	n/a
City of Liberty	Yes	Yes	Yes
City of Lincoln	No	Yes	Yes
City of Linneus	Yes	—	n/a
City of Lupus	No	—	n/a
City of Macon	Yes	Yes	Yes
City of Malta Bend	Yes	Yes	Yes
City of Manchester	Yes	Yes	Yes
City of Marionville	No	—	No
City of Marquand	Yes	—	n/a
City of Marshfield	Yes	Yes	Yes
City of Marston	No	—	Yes
City of Maryland Heights	Yes	Yes	Yes
City of Matthews	No	Yes	Yes
City of McFall	No	—	n/a
City of Meadville	Yes	—	n/a
City of Merriam Woods	No	—	No
City of Metz	Yes	—	n/a
City of Miami	No	—	n/a
City of Missouri City	Yes	—	Yes
City of Mokane	Yes	—	n/a
City of Moline Acres	Yes	Yes	Yes
City of Morehouse	Yes	—	No
City of Morley	No	Yes	n/a
City of Moscow Mills	No	Yes	Yes
City of Mount Vernon	Yes	Yes	Yes
City of Naylor	Yes	Yes	n/a
City of Neelyville	No	—	n/a
City of Nevada	Yes	—	Yes
City of New Bloomfield	No	—	No
City of New Cambria	No	—	n/a
City of New Hampton	No	—	n/a
City of New Madrid	No	—	No
City of New Melle	No	—	No
City of Niangua	Yes	—	n/a
City of Nixa	Yes	Yes	Yes
City of Noel	No	—	No
City of Northwoods	Yes	Yes	Yes
City of Oak Grove	Yes	Yes	Yes
City of O'Fallon	Yes	Yes	Yes

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Status of Counties, Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2016

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Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
City of Old Monroe	Yes	Yes	Yes
City of Orrick	Yes	Yes	Yes
City of Osage Beach	Yes	—	No
City of Otterville	Yes	—	n/a
City of Ozark	Yes	—	No
City of Parkville	No	Yes	Yes
City of Parnell	Yes	—	n/a
City of Pascola	No	—	n/a
City of Pevely	No	—	No
City of Pineville	Yes	Yes	Yes
City of Pleasant Hope	Yes	Yes	n/a
City of Polo	Yes	—	No
City of Poplar Bluff	No	Yes	Yes
City of Purcell	No	—	n/a
City of Queen City	No	—	n/a
City of Randolph	No	—	No
City of Reeds Spring	No	—	No
City of Republic	Yes	—	No
City of Revere	Yes	—	n/a
City of Rich Hill	No	—	n/a
City of Richards	Yes	—	n/a
City of Ridgeway	Yes	—	n/a
City of Rock Port	Yes	—	Yes
City of Rockville	Yes	—	n/a
City of Russellville	Yes	—	Yes
City of Sarcoxie	No	—	n/a
City of Schell City	No	—	n/a
City of Seligman	Yes	Yes	Yes
City of Seneca	Yes	—	No
City of Shelbyville	No	Yes	n/a
City of Sheldon	Yes	Yes	n/a
City of Sheridan	Yes	—	n/a
City of Shrewsbury	Yes	Yes	Yes
City of Slater	No	—	No
City of Southwest City	No	—	No
City of St. Ann	Yes	Yes	Yes
City of St. Charles	Yes	—	No
City of St. Clair	Yes	Yes	Yes
City of St. John	Yes	Yes	Yes
City of St. Paul	No	—	n/a

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Status of Counties, Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2016

Fiscal Year Ended December 31, 2015

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
City of St. Robert	No	—	No
City of Stanberry	Yes	Yes	Yes
City of Stewartsville	No	—	n/a
City of Stotts City	No	—	n/a
City of Strasburg	No	—	n/a
City of Sumner	No	—	n/a
City of Sunset Hills	No	Yes	Yes
City of Syracuse	No	—	n/a
City of Tindall	No	—	n/a
City of Town and Country	Yes	—	Yes
City of Tracy	No	—	No
City of Trimble	No	Yes	Yes
City of Union Star	No	—	n/a
City of Van Buren	No	—	n/a
City of Versailles	Yes	Yes	Yes
City of Walnut Grove	No	—	No
City of Warsaw	No	Yes	Yes
City of Waynesville	No	Yes	Yes
City of Weatherby Lake	Yes	Yes	Yes
City of Wentzville	Yes	Yes	Yes
City of Weston	Yes	Yes	No
City of Wheaton	Yes	—	No
City of Wheeling	No	—	n/a
City of Wilbur Park	Yes	—	n/a
City of Wildwood	Yes	Yes	Yes
City of Willard	Yes	Yes	Yes
City of Williamsville	Yes	—	n/a
City of Willow Springs	No	Yes	Yes
City of Winfield	Yes	Yes	Yes
City of Winona	Yes	Yes	Yes
City of Wright City	Yes	Yes	Yes
City of Wyaconda	Yes	—	n/a
City of Wyatt	Yes	Yes	n/a
Clark County	n/a	—	n/a
Clay County	n/a	—	n/a
Clinton County	n/a	Yes	n/a
Cole County	n/a	—	n/a
Cooper County	n/a	—	n/a
Crawford County	n/a	—	n/a
Dade County	n/a	—	n/a

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Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Dallas County	n/a	—	n/a
Daviess County	n/a	Yes	n/a
DeKalb County	n/a	—	n/a
Dent County	n/a	—	n/a
Douglas County	n/a	—	n/a
Dunklin County	n/a	—	n/a
Franklin County	n/a	Yes	No
Gasconade County	n/a	—	n/a
Gentry County	n/a	—	n/a
Greene County	n/a	Yes	n/a
Grundy County	n/a	—	n/a
Harrison County	n/a	—	n/a
Henry County	n/a	Yes	n/a
Hickory County	n/a	—	n/a
Holt County	n/a	—	n/a
Howard County	n/a	—	n/a
Howell County	n/a	—	n/a
Iron County	n/a	—	n/a
Jackson County	n/a	Yes	Yes
Jasper County	n/a	—	n/a
Jefferson County	n/a	Yes	Yes
Johnson County	n/a	—	n/a
Knox County	n/a	Yes	Yes
Laclede County	n/a	—	n/a
Lafayette County	n/a	Yes	n/a
Lawrence County	n/a	Yes	n/a
Lewis County	n/a	—	n/a
Lincoln County	n/a	—	n/a
Linn County	n/a	Yes	n/a
Livingston County	n/a	—	n/a
Macon County	n/a	—	n/a
Madison County	n/a	—	n/a
Maries County	n/a	—	n/a
Marion County	n/a	—	n/a
McDonald County	n/a	Yes	n/a
Mercer County	n/a	—	n/a
Miller County	n/a	—	n/a
Mississippi County	n/a	—	n/a
Moniteau County	n/a	Yes	n/a
Monroe County	n/a	Yes	n/a

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Status of Counties, Cities, Towns, and Villages Required to File Annual Financial Reports
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Fiscal Year Ended December 31, 2015

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Montgomery County	n/a	—	n/a
Morgan County	n/a	Yes	n/a
New Madrid County	n/a	—	n/a
Newton County	n/a	—	n/a
Nodaway County	n/a	—	n/a
Oregon County	n/a	Yes	Yes
Osage County	n/a	—	n/a
Ozark County	n/a	—	n/a
Pemiscot County	n/a	—	n/a
Perry County	n/a	—	n/a
Pettis County	n/a	—	n/a
Phelps County	n/a	—	n/a
Pike County	n/a	—	n/a
Platte County	n/a	Yes	n/a
Polk County	n/a	Yes	n/a
Pulaski County	n/a	—	n/a
Putnam County	n/a	—	n/a
Ralls County	n/a	—	n/a
Randolph County	n/a	—	n/a
Ray County	n/a	—	n/a
Reynolds County	n/a	Yes	n/a
Ripley County	n/a	Yes	n/a
Saline County	n/a	—	n/a
Schuyler County	n/a	—	n/a
Scotland County	n/a	Yes	n/a
Scott County	n/a	—	n/a
Shannon County	n/a	—	n/a
Shelby County	n/a	Yes	n/a
St. Charles County	n/a	Yes	Yes
St. Clair County	n/a	—	n/a
St. Francois County	n/a	—	n/a
St. Louis County	n/a	Yes	Yes
Ste. Genevieve County	n/a	—	n/a
Stoddard County	n/a	—	n/a
Stone County	n/a	—	n/a
Sullivan County	n/a	—	n/a
Taney County	n/a	—	n/a
Texas County	n/a	—	n/a
Town of Allenville	No	—	Yes
Town of Carrollton	Yes	—	n/a

Appendix A

Status of Counties, Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2016

Fiscal Year Ended December 31, 2015

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Town of Charmwood	Yes	—	n/a
Town of Dutchtown	No	—	n/a
Town of Harrisburg	Yes	—	n/a
Town of Jane	No	—	n/a
Town of Lake Mykee	Yes	—	n/a
Town of Loma Linda	Yes	—	n/a
Town of McBaine	Yes	—	n/a
Town of Ridgely	Yes	—	n/a
Town of Unity Village	Yes	—	n/a
Town of Weldon Springs Heights	No	Yes	n/a
Vernon County	n/a	—	n/a
Village of Airport Drive	Yes	—	n/a
Village of Allendale	No	—	n/a
Village of Annada	Yes	—	n/a
Village of Arcola	Yes	—	n/a
Village of Argyle	No	—	n/a
Village of Avilla	Yes	Yes	n/a
Village of Bel Ridge	Yes	Yes	Yes
Village of Bellerive Acres	Yes	Yes	Yes
Village of Blythedale	No	—	n/a
Village of Brimson	No	—	n/a
Village of Cairo	Yes	—	n/a
Village of Caledonia	No	—	n/a
Village of Cedar Hill Lakes	No	—	n/a
Village of Chain O Lakes	Yes	—	n/a
Village of Champ	Yes	—	n/a
Village of Clyde	Yes	Yes	n/a
Village of Collins	Yes	—	n/a
Village of Cosby	Yes	—	n/a
Village of Country Club	No	Yes	Yes
Village of Country Life Acres	Yes	—	n/a
Village of Dadeville	No	—	n/a
Village of Deerfield	Yes	—	n/a
Village of DeKalb	No	—	n/a
Village of Denver	No	—	n/a
Village of Des Arc	No	—	n/a
Village of Dunlap	No	—	n/a
Village of Eagleville	No	—	n/a
Village of East Fenway	No	—	n/a
Village of Emerald Beach	Yes	—	n/a

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Status of Counties, Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2016

Fiscal Year Ended December 31, 2015

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Village of Farley	Yes	—	n/a
Village of Ferrelview	No	—	No
Village of Fidelity	Yes	—	n/a
Village of Fortescue	No	—	n/a
Village of Foster	Yes	—	n/a
Village of Fountain 'N Lakes	No	—	n/a
Village of Four Seasons	Yes	Yes	Yes
Village of Freistatt	No	—	n/a
Village of Glenwood	No	—	n/a
Village of Guilford	Yes	—	n/a
Village of Gunn City	No	—	n/a
Village of Halfway	Yes	—	n/a
Village of Hoberg	No	—	n/a
Village of Holland	No	—	n/a
Village of Holliday	Yes	—	n/a
Village of Hughesville	Yes	—	n/a
Village of Humphreys	Yes	—	n/a
Village of Iatan	No	—	n/a
Village of Indian Point	No	—	n/a
Village of Jameson	No	—	n/a
Village of Junction City	No	—	n/a
Village of Kelso	Yes	Yes	n/a
Village of Lake Tekakwitha	No	—	n/a
Village of Lamar Heights	Yes	—	n/a
Village of Leasburg	No	—	Yes
Village of Leawood	No	—	n/a
Village of Longtown	No	—	n/a
Village of Ludlow	Yes	—	n/a
Village of Luray	Yes	—	n/a
Village of Mackenzie	Yes	—	No
Village of Marlborough	Yes	Yes	Yes
Village of Mill Spring	Yes	—	n/a
Village of Millard	Yes	—	n/a
Village of Milo	Yes	—	n/a
Village of Mineral Point	Yes	—	n/a
Village of Moundville	No	—	n/a
Village of Newark	No	—	n/a
Village of Newtonia	Yes	—	n/a
Village of Newtown	Yes	—	n/a
Village of Novelty	Yes	—	n/a

Appendix A

Status of Counties, Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2016

Fiscal Year Ended December 31, 2015

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Village of Oak Grove	No	—	n/a
Village of Osgood	No	—	n/a
Village of Parkdale	Yes	Yes	n/a
Village of Passaic	No	—	n/a
Village of Peaceful Village	No	—	n/a
Village of Pendleton	No	—	n/a
Village of Pendermon	No	—	n/a
Village of Phillipsburg	No	—	n/a
Village of Pickering	Yes	—	n/a
Village of Pinhook	No	—	n/a
Village of Plato	Yes	—	n/a
Village of Powersville	No	—	n/a
Village of Prathersville	Yes	—	n/a
Village of Preston	Yes	—	n/a
Village of Raymondville	No	—	n/a
Village of Rea	No	—	n/a
Village of Redings Mill	Yes	Yes	Yes
Village of Reeds	No	—	n/a
Village of Ritchey	Yes	Yes	n/a
Village of River Bend	No	—	No
Village of Riverview	Yes	—	No
Village of Riverview Estates	Yes	—	n/a
Village of Rives	No	—	n/a
Village of Roscoe	Yes	Yes	n/a
Village of Rosendale	Yes	—	n/a
Village of Rothville	Yes	—	n/a
Village of Rush Hill	Yes	—	Yes
Village of Rushville	Yes	—	n/a
Village of Saddlebrooke	Yes	Yes	n/a
Village of Sedgwickville	No	—	n/a
Village of Shoal Creek Drive	No	—	n/a
Village of Shoal Creek Estates	Yes	—	n/a
Village of Sibley	Yes	—	n/a
Village of Silex	No	—	n/a
Village of South Gifford	Yes	—	n/a
Village of South Greenfield	No	—	n/a
Village of South Lineville	No	Yes	Yes
Village of St. Elizabeth	Yes	—	n/a
Village of Stotesbury	No	—	n/a
Village of Stoutsville	No	—	n/a

Appendix A

Status of Counties, Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due June 30, 2016

Fiscal Year Ended December 31, 2015

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
Village of Tallapoosa	No	—	n/a
Village of Taneyville	Yes	—	n/a
Village of Tightwad	No	—	n/a
Village of Tina	Yes	—	n/a
Village of Turney	No	—	n/a
Village of Tuscumbia	Yes	—	n/a
Village of Twin Oaks	Yes	Yes	n/a
Village of UMBER View Heights	No	—	n/a
Village of Utica	No	—	n/a
Village of Wardell	Yes	Yes	Yes
Village of Wardsville	No	—	n/a
Village of Watson	Yes	—	n/a
Village of West Line	Yes	—	n/a
Village of Westwood	No	—	No
Village of Whiteside	Yes	—	n/a
Village of Windsor Place	No	—	n/a
Village of Winston	Yes	—	n/a
Village of Worth	No	—	n/a
Village of Worthington	Yes	Yes	n/a
Warren County	n/a	—	n/a
Washington County	n/a	—	n/a
Wayne County	n/a	—	n/a
Webster County	n/a	—	n/a
Worth County	n/a	Yes	n/a
Wright County	n/a	Yes	n/a
Total Filed	209	142	112
Total Not Filed	182		52
Total N/A	114		341

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

n/a Counties are not required to file an annual financial report under 105.145, RSMo.
Entities without a municipal judge are not required to file a certification.

Appendix B

Status of Cities, Towns, and Villages Required to File Annual Financial Reports

Reports Due April 30, 2016

Filed in June 2016

Fiscal Year Ended October 31, 2015

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
City of De Soto	**	—	Yes
City of Jefferson City	**	**	Yes
Total Filed	0	0	2

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

** Filed by April 30, 2016.

Appendix C

Status of Cities, Towns, and Villages Required to File Annual Financial Reports

Reports Due March 31, 2016

Filed in June 2016

Fiscal Year Ended September 30, 2015

Reporting Entity	Filed Annual Financial Report	Filed Addendum*	Filed Certification
City of Excelsior Springs	**	—	Yes
City of Exeter	Yes	—	No
City of Weldon Spring	No	Yes	Yes
Total Filed	1	1	2

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

** Filed by March 31, 2016

Appendix D
Status of Cities, Towns, and Villages Required to File Annual Financial Reports
Reports Due December 31, 2015
Filed in June 2016

Reporting Entity	Filed Annual Financial Report	Filed Addendum*^	Filed Certification^
Fiscal Year Ended March 31, 2015			
Village of Arrow Rock	**	Yes ¹	n/a
Fiscal Year Ended April 30, 2015			
City of Risco	***	***	Yes
Fiscal Year Ended June 30, 2015			
City of Lathrop	***	***	Yes
City of Mountain View	Yes	***	***
City of New London	Yes	—	n/a
City of Steelville	***	***	Yes
Total Filed	2	1	3

* As of March 28, 2016, the Circuit Court of Cole County issued a judgment that enjoined the SAO from enforcing the addendum provision. The SAO will take no action to enforce the addendum provision pending the outcome of the appeal.

^ 15 CSR 40-3.170 and 15 CSR 40-3.180 have provisions that do not require the use of the SAO addendum and certification forms by cities, towns, or villages with a fiscal year end before August 28, 2015.

** Filed by December 31, 2015.

*** Filed after December 31, 2015, but before June 1, 2016.

n/a Entities without a municipal judge are not required to file a certification.

1 The percent was calculated and presented in the financial report or separate document (not the SAO addendum form) or the entity indicated no court revenues were received.